



Trustees' Financial Summary

FY2015-16

Submit ID: 0172-00836423

09 Custer County

0172 Miles City Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk:

Lenore Bricco

Phone #:

(406) 234-3840

(Signature)

(Date)

Chair, Board of Trustees:

Robert Wagner

(Signature)

(Date)

County Superintendant

Doug Ellingson

(Signature)

(Date)

Software

Accounting Package:

Tyler Technologies (CSA/Infinite Visions)

For FY16 did the district employ a certified special education director?

Yes

As reported through TEAMS - Terms of Employment, the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
001	Aggregate Reim/Indirects	LOCAL		Local
002	School Safety Transfer	LOCAL		
003	Title I, Part A, Improving Basic Programs	FEDERAL	00901723115	84.010A
004	Title I, Part A, Improving Basic Programs	FEDERAL	00901723116	84.010A
005	HP/JEFFERSON REBATES	LOCAL		
007	HRH GRANT - WMS	LOCAL		
009	State OTO Indian Education for All	STATE	IEAOTO	state
011	FLEX EBMS REFUND	LOCAL		
012	LINCOLN HRH DONATION	LOCAL		
014	EMC MHC	STATE		
015	State OTO Capital Invest & Deferred Maintenance	STATE		state
017	ERATE REFUNDS	LOCAL		
019	ED DATA SYSTEM	STATE	NONE	
022	Teacher Tutors	LOCAL		
024	Deferred Maintenance & Energy Efficiency	STATE		NA
025	MDU REBATE	LOCAL		
028	Montana Breakfast Grant	STATE		
030	FUEL UP GRANT	LOCAL		
103	IDEA Part B	FEDERAL	00901727715	84.027
104	IDEA Part B	FEDERAL	00901727716	84.027
181	ENDOWMENT	LOCAL		
204	IDEA Preschool	FEDERAL	00901727916	84.173A
303	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	00901721415	84.367
304	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	00901721416	84.367
701	SPECIAL EDUCATION TUITION FUND	LOCAL	LOCAL	LOCAL
852	STATE MEDICAID MONIES	STATE	3355	

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,089,965.38	27,482.40	153,214.50	105,227.99
02	Taxes Receivable - Real and Personal (120-149)	23,998.37	186.71	324.61	
03	Taxes Receivable - Protested (150-159)	649.80	5.83	9.83	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)	30,970.69			9,057.66
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,145,584.24	27,674.94	153,548.94	114,285.65
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	37,155.15			62.13
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	37,155.15			62.13
DEFERRED INFLOWS					
36	Deferred Inflows (680)	24,648.17	192.54	334.44	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)	30,970.69			9,057.66
38	Reserve for Encumbrances (953)	229,007.13			5,070.00
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	823,803.10	27,482.40	153,214.50	100,095.86
52	TOTAL FUND BALANCE/EQUITY	1,083,780.92	27,482.40	153,214.50	114,223.52
53	TOTAL LIABILITIES AND FUND BALANCE	1,145,584.24	27,674.94	153,548.94	114,285.65

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	10,500.68	354,525.96	359,673.09	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			6,171.97	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			4,465.00	
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	10,500.68	354,525.96	370,310.06	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)			0.20	
25	Other Current Liabilities (621-679)		3,085.51	2,132.80	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		3,085.51	2,133.00	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			933.83	
48	Fund Balance for Budget	10,500.68	351,440.45	367,243.23	
52	TOTAL FUND BALANCE/EQUITY	10,500.68	351,440.45	368,177.06	
53	TOTAL LIABILITIES AND FUND BALANCE	10,500.68	354,525.96	370,310.06	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			9,919.79	57,033.93
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			9,919.79	57,033.93
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			9,919.79	57,033.93
52	TOTAL FUND BALANCE/EQUITY			9,919.79	57,033.93
53	TOTAL LIABILITIES AND FUND BALANCE			9,919.79	57,033.93

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			7,570.62	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			7,570.62	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			7,570.62	
52	TOTAL FUND BALANCE/EQUITY			7,570.62	
53	TOTAL LIABILITIES AND FUND BALANCE			7,570.62	

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	74,447.05	32,181.40		
02	Taxes Receivable - Real and Personal (120-149)	573.98			
03	Taxes Receivable - Protested (150-159)	16.08			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	75,037.11	32,181.40		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	601.43			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	601.43			
DEFERRED INFLOWS					
36	Deferred Inflows (680)	590.06			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	467.40			
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	73,378.22	32,181.40		
52	TOTAL FUND BALANCE/EQUITY	73,845.62	32,181.40		
53	TOTAL LIABILITIES AND FUND BALANCE	75,037.11	32,181.40		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	11,032.28	251,823.78		
02	Taxes Receivable - Real and Personal (120-149)		2,866.63		
03	Taxes Receivable - Protested (150-159)		80.43		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	11,032.28	254,770.84		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		74.55		
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES		74.55		
DEFERRED INFLOWS					
36	Deferred Inflows (680)		2,947.06		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	11,032.28	251,749.23		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	11,032.28	251,749.23		
53	TOTAL LIABILITIES AND FUND BALANCE	11,032.28	254,770.84		

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Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

	Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)			56,571.86	
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS			56,571.86	
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
45 Assets Held in Trusts			56,571.86	
52 TOTAL FUND BALANCE/EQUITY			56,571.86	
53 TOTAL LIABILITIES AND FUND BALANCE			56,571.86	



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		193,281.29		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS		193,281.29		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)		193,281.29		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		193,281.29		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		193,281.29		



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	1,515,144.79	1,558,763.72
1112	District Levy - Personal Property	54,763.05	48,154.06
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	76,029.68	80,078.86
1190	Penalties and Interest on Taxes	3,962.95	4,223.63
1510	Interest Earnings	8,364.36	8,851.56
1900	Other Revenue from Local Sources	514.32	653.90
3110	Direct State Aid	2,701,851.94	2,774,997.41
3111	Quality Educator	261,304.76	266,152.16
3112	At Risk Student	32,522.92	30,885.42
3113	Indian Education For All	21,848.40	22,320.72
3114	American Indian Achievement Gap	5,600.00	4,920.00
3115	State Spec Ed Allowable Cost Pymt to Districts	299,055.14	296,156.15
3116	Data For Achievement	16,065.00	21,380.00
3118	Natural Resource Development	19,253.84	31,153.78
3120	State Guaranteed Tax Base Aid	1,445,374.50	1,438,527.10
3444	State School Block Grant	395,743.76	395,743.76
3446	SB96 Block Grant Reimbursement	29,793.89	0.00
6100	Material Prior Period Revenue Adjustments	2,262.63	2,214.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		6,889,455.93	6,985,176.76

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01		
PRC	Program	Function	Object	2015 Value	2016 Value		
	1XX	Regular Education Programs - Elementary/Secondary					
		1XXX	Instruction				
			1XX	Personal Services - Salaries	2,988,976.40	3,031,955.66	
			2XX	Personal Services - Employee Benefits	509,456.27	537,048.84	
			4XX	Purchased Property Services	6,045.77	6,433.31	
			5XX	Other Purchased Services	0.00	440.00	
			6XX	Supplies and Materials	118,845.69	110,221.74	
		21XX	Support Services - Students				
			1XX	Personal Services - Salaries	175,650.36	155,403.37	
			2XX	Personal Services - Employee Benefits	21,113.46	22,217.15	
			5XX	Other Purchased Services	16.35	79.00	
			6XX	Supplies and Materials	1,293.01	1,443.65	
		221X	Improvement of Instruction Services				
			5XX	Other Purchased Services	657.17	291.10	
		222X	Educational Media Services				
			1XX	Personal Services - Salaries	171,789.12	160,649.07	

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	29,477.99	33,864.98
			4XX Purchased Property Services	2,763.39	936.03
			6XX Supplies and Materials	22,452.45	22,075.08
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	87,872.40	93,057.93
			2XX Personal Services - Employee Benefits	14,087.16	14,528.61
			3XX Purchased Professional and Technical Services	16,016.32	12,851.41
			4XX Purchased Property Services	2,704.14	2,563.74
			5XX Other Purchased Services	19,811.40	16,704.32
			6XX Supplies and Materials	10,798.75	12,199.94
			810 Dues and Fees	943.17	1,122.20
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	482,716.43	536,127.65
			2XX Personal Services - Employee Benefits	101,820.73	107,528.68
			4XX Purchased Property Services	3,226.20	2,567.67
			5XX Other Purchased Services	7,432.58	7,777.44
			6XX Supplies and Materials	11,753.49	7,492.21
			810 Dues and Fees	2,585.13	2,212.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	107,636.84	101,935.22
			2XX Personal Services - Employee Benefits	29,996.91	34,017.76
			3XX Purchased Professional and Technical Services	5,070.41	5,725.93
			4XX Purchased Property Services	362.46	56.97
			5XX Other Purchased Services	192.97	306.39
			6XX Supplies and Materials	2,868.66	3,142.06
			810 Dues and Fees	0.00	300.00
			8XX Other Expenditures	168.00	0.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	267,681.41	270,343.99
			2XX Personal Services - Employee Benefits	69,778.82	76,625.31
			4XX Purchased Property Services	292,296.07	246,239.30
			5XX Other Purchased Services	30,146.61	33,950.09
			6XX Supplies and Materials	57,673.46	76,953.37
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	2,429.80	0.00
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	28,576.67	160,984.18
		52XX Capital Leases or Long Term Notes with Board of Investments			
			840 Principal On Debt	12,300.00	0.00
			850 Interest on Debt	8,016.56	7,163.62

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	280 Special Education - Local and State					
	1XXX Instruction					
		1XX	Personal Services - Salaries	526,178.95	476,835.93	
		2XX	Personal Services - Employee Benefits	36,964.61	35,809.34	
		4XX	Purchased Property Services	85.00	0.00	
		6XX	Supplies and Materials	7,721.29	11,439.01	
	21XX Support Services - Students					
		1XX	Personal Services - Salaries	105,885.14	121,871.74	
		2XX	Personal Services - Employee Benefits	23,292.62	27,031.37	
		3XX	Purchased Professional and Technical Services	11,313.00	10,840.00	
		5XX	Other Purchased Services	215.00	165.00	
		6XX	Supplies and Materials	1,343.94	1,127.47	
	24XX Support Services - School Administration					
		1XX	Personal Services - Salaries	47,718.00	66,989.67	
		2XX	Personal Services - Employee Benefits	6,544.04	7,602.57	
		4XX	Purchased Property Services	603.88	438.39	
		5XX	Other Purchased Services	361.22	448.99	
		6XX	Supplies and Materials	432.55	358.78	
	26XX Operation and Maintenance of Plant Services					
		4XX	Purchased Property Services	3,863.70	3,948.47	
		5XX	Other Purchased Services	3,600.00	3,600.00	
	316 Data For Achievement					
	1XXX Instruction					
		3XX	Purchased Professional and Technical Services	16,065.00	21,380.00	
	365 Indian Education for All - OTO & Ongoing					
	1XXX Instruction					
		1XX	Personal Services - Salaries	21,848.40	22,320.72	
		2XX	Personal Services - Employee Benefits	0.00	203.55	
	710 School Sponsored Extracurricular Activities					
	27XX Student Transportation Services					
		1XX	Personal Services - Salaries	9,221.00	10,237.35	
		2XX	Personal Services - Employee Benefits	84.70	93.36	
		4XX	Purchased Property Services	24,466.93	7,193.00	
		5XX	Other Purchased Services	1,080.00	1,360.00	
		6XX	Supplies and Materials	3,914.30	0.00	
	34XX Extracurricular - Activities					
		1XX	Personal Services - Salaries	8,760.00	8,944.00	
		2XX	Personal Services - Employee Benefits	80.47	81.56	
		6XX	Supplies and Materials	0.00	3,152.27	
	720 School Sponsored Athletics					
	35XX Extracurricular - Athletics					
		1XX	Personal Services - Salaries	97,952.78	89,807.94	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	2,579.75	2,978.97
			6XX Supplies and Materials	5,995.00	0.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	38,480.71	37,817.22
			2XX Personal Services - Employee Benefits	353.47	344.86
			6XX Supplies and Materials	5,098.53	0.00
			7XX Property and Equipment Acquisition	14,055.00	0.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	20,000.00	20,000.00
002 School Safety Transfer					
	998 School Safety Transfers to Building Reserve Fund				
		61XX Operating Transfers to Other Funds			
			911 School Safety Transfer to Building Reserve Fund	61,527.00	56,396.67
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>6,833,186.96</u>	<u>6,968,355.17</u>

Schedule Of Changes Worksheet					Fund Code 01
Beginning Fund Balance					975,142.37 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,985,176.76 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,968,355.17 (3)
Increase/Decrease of Reserve for Inventories					
This Year	30,970.69	Less Last Year	23,461.09	(4a)	7,509.60
Increase/Decrease of Reserve for Encumbrances					
This Year	229,007.13	Less Last Year	144,699.77	(4b)	84,307.36
					91,816.96 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,083,780.92 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	14,141.87	11,656.06
	1112 District Levy - Personal Property	570.39	369.53
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,689.35	730.73
	1190 Penalties and Interest on Taxes	80.19	37.79
	1510 Interest Earnings	219.31	270.49
	1900 Other Revenue from Local Sources	0.00	2.64
	2220 County On-Schedule Trans Reimb	10,429.20	11,193.38
	3210 State On-Schedule Trans Reimb	10,429.21	11,193.38
	3444 State School Block Grant	3,784.67	3,784.67
	3446 SB96 Block Grant Reimbursement	786.25	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		42,130.44	39,238.67

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			4XX Purchased Property Services	0.00	1,758.89
			5XX Other Purchased Services	12,304.00	13,172.34
	280 Special Education - Local and State				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	14,223.98	14,301.60
			2XX Personal Services - Employee Benefits	1,763.66	1,715.58
			3XX Purchased Professional and Technical Services	0.00	40.00
			4XX Purchased Property Services	4,967.93	10,068.83
			5XX Other Purchased Services	2,582.59	3,037.65
			6XX Supplies and Materials	4,284.46	3,016.70
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				40,126.62	47,111.59



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					35,355.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					39,238.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					47,111.59	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					27,482.40	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	23,570.05	20,960.61
	1112 District Levy - Personal Property	847.43	658.25
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	914.12	1,120.06
	1190 Penalties and Interest on Taxes	60.25	61.28
	1510 Interest Earnings	806.11	1,172.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>26,197.96</u>	<u>23,972.83</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	<u>22,800.00</u>	<u>8,200.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>22,800.00</u>	<u>8,200.00</u>

Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance	137,441.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23,972.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,200.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	153,214.50	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 12
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	192.06	676.42	
	1611 National School Lunch Program	181,914.24	181,716.74	
	1900 Other Revenue from Local Sources	1,164.26	516.76	
	3220 State Food Services Match	0.00	1,666.53	
	4550 Federal Child Nutrition	215,325.38	300,523.21	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		398,595.94	485,099.66	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	91,361.90	96,580.39
			2XX Personal Services - Employee Benefits	16,688.11	10,400.00
			4XX Purchased Property Services	13,498.84	14,674.44
			5XX Other Purchased Services	441.21	671.11
			6XX Supplies and Materials	240,107.67	305,986.15
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				362,097.73	428,312.09

Schedule Of Changes Worksheet						Fund Code 12
Beginning Fund Balance						49,874.61 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						485,099.66 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						428,312.09 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	9,057.66	Less Last Year	4,691.32	(4a)	4,366.34
Increase/Decrease of Reserve for Encumbrances						
	This Year	5,070.00	Less Last Year	1,875.00	(4b)	3,195.00
						7,561.34 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						114,223.52 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	16.48	0.00
	1510 Interest Earnings	65.20	95.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		81.68	95.39

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance	10,405.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	95.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	10,500.68	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2,231.81	2,019.60
	1900 Other Revenue from Local Sources	232.93	0.00
	2240 County Retirement Distribution	885,245.68	1,071,579.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		887,710.42	1,073,599.35

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	559,940.76	529,701.73
	21XX Support Services - Students				
		2XX	Personal Services - Employee Benefits	49,544.48	24,858.14
	222X Educational Media Services				
		2XX	Personal Services - Employee Benefits	48,907.78	25,753.04
	23XX Support Services - General Administration				
		2XX	Personal Services - Employee Benefits	15,219.56	14,975.57
	24XX Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	75,711.99	138,168.59
	25XX Support Services - Business				
		2XX	Personal Services - Employee Benefits	16,646.93	16,077.43
	26XX Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits	39,671.79	42,227.78
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	92,883.48	77,374.61
	21XX Support Services - Students				
		2XX	Personal Services - Employee Benefits	14,948.78	17,143.91
	24XX Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	7,713.35	14,294.40
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	449.63	819.47
	710 School Sponsored Extracurricular Activities				
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	1,227.45	1,192.57
	34XX Extracurricular - Activities				
		2XX	Personal Services - Employee Benefits	1,411.55	1,472.55



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX	Personal Services - Employee Benefits	13,382.28	12,383.14
	910	Food Services				
		31XX	Food Services			
			2XX	Personal Services - Employee Benefits	9,311.39	17,032.55
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					946,971.20	933,475.48

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					211,316.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,073,599.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					933,475.48	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					351,440.45	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
001	Aggregate Reim/Indirects	
	1510 Interest Earnings	2,514.30
	1900 Other Revenue from Local Sources	1,198.39
003	Title I, Part A, Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	48,722.24
004	Title I, Part A, Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	258,129.88
007	HRH GRANT - WMS	
	1900 Other Revenue from Local Sources	500.00
011	FLEX EBMS REFUND	
	1900 Other Revenue from Local Sources	24,386.00
012	LINCOLN HRH DONATION	
	1900 Other Revenue from Local Sources	1,486.57
014	EMC MHC	
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	385,288.18
017	ERATE REFUNDS	
	1900 Other Revenue from Local Sources	982.58
022	Teacher Tutors	
	1900 Other Revenue from Local Sources	9,791.23
030	FUEL UP GRANT	
	1900 Other Revenue from Local Sources	2,400.00
104	IDEA Part B	
	4560 IDEA, Part B, Children with Disabilities	347,957.09
181	ENDOWMENT	
	1920 Contributions/Donations from Private Sources	100,446.81
204	IDEA Preschool	
	4570 IDEA Preschool	22,335.00
303	Title II, Part A, Teacher/Principal Train/Recruit	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	12,432.76
304	Title II, Part A, Teacher/Principal Train/Recruit	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	99,784.80
701	SPECIAL EDUCATION TUITION FUND	
	3117 State Tuition for State Placement	10,141.00
852	STATE MEDICAID MONIES	
	3355 Medicaid - Miscellaneous	20,375.97
	3357 Montana Administrative Claiming Reimbursement	15,210.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,364,082.90



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
001	Aggregate Reim/Indirects				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
			6XX Supplies and Materials		8,940.84
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries		119.89
			001 Subtotal		<u>9,060.73</u>
003	Title I, Part A, Improving Basic Programs				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
			1XX Personal Services - Salaries		25,468.62
			2XX Personal Services - Employee Benefits		13,323.94
			5XX Other Purchased Services		5,428.01
			6XX Supplies and Materials		4,501.67
			003 Subtotal		<u>48,722.24</u>
004	Title I, Part A, Improving Basic Programs				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
			1XX Personal Services - Salaries		179,653.75
			2XX Personal Services - Employee Benefits		61,348.79
			5XX Other Purchased Services		14,350.47
			6XX Supplies and Materials		2,776.87
			004 Subtotal		<u>258,129.88</u>
005	HP/JEFFERSON REBATES				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		14.16
			005 Subtotal		<u>14.16</u>
009	State OTO Indian Education for All				
	365 Indian Education for All - OTO & Ongoing				
	1XXX Instruction				
			6XX Supplies and Materials		2,054.46
			009 Subtotal		<u>2,054.46</u>
012	LINCOLN HRH DONATION				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		1,486.57
			012 Subtotal		<u>1,486.57</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
014	EMC MHC				
	1XX	Regular Education Programs - Elementary/Secondary			
	21XX	Support Services - Students			
		3XX	Purchased Professional and Technical Services		363,002.20
			014 Subtotal		363,002.20
022	Teacher Tutors				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		9,227.50
		2XX	Personal Services - Employee Benefits		1,580.36
			022 Subtotal		10,807.86
030	FUEL UP GRANT				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		400.00
		6XX	Supplies and Materials		213.97
			030 Subtotal		613.97
104	IDEA Part B				
	456	IDEA, Part B, Children with Disabilities			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		221,010.58
		2XX	Personal Services - Employee Benefits		89,328.76
	21XX	Support Services - Students			
		3XX	Purchased Professional and Technical Services		37,617.75
			104 Subtotal		347,957.09
181	ENDOWMENT				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		6XX	Supplies and Materials		113,426.59
			181 Subtotal		113,426.59
204	IDEA Preschool				
	457	IDEA Preschool			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		17,095.32
		2XX	Personal Services - Employee Benefits		5,239.68
			204 Subtotal		22,335.00
303	Title II, Part A, Teacher/Principal Train/Recruit				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		6,004.39



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits		6,428.37
			303 Subtotal		12,432.76
304	Title II, Part A, Teacher/Principal Train/Recruit				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		1XXX	Instruction		
			1XX Personal Services - Salaries		72,011.40
			2XX Personal Services - Employee Benefits		27,733.37
			6XX Supplies and Materials		40.03
			304 Subtotal		99,784.80
852	STATE MEDICAID MONIES				
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries		9,340.37
			2XX Personal Services - Employee Benefits		1,599.75
			6XX Supplies and Materials		19,382.28
			852 Subtotal		30,322.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					1,320,150.71

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					337,977.06 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,364,082.90 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,320,150.71 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	933.83	Less Last Year	14,666.02	(4b)	-13,732.19
					-13,732.19 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					368,177.06 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
001 Aggregate Reim/Indirects	3,712.69	9,060.73	-5,348.04
003 Title I, Part A, Improving Basic Programs	48,722.24	48,722.24	0.00
004 Title I, Part A, Improving Basic Programs	258,129.88	258,129.88	0.00
005 HP/JEFFERSON REBATES	0.00	14.16	-14.16
007 HRH GRANT - WMS	500.00	0.00	500.00
009 State OTO Indian Education for All	0.00	2,054.46	-2,054.46
011 FLEX EBMS REFUND	24,386.00	0.00	24,386.00
012 LINCOLN HRH DONATION	1,486.57	1,486.57	0.00



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
014 EMC MHC	385,288.18	363,002.20	22,285.98
017 ERATE REFUNDS	982.58	0.00	982.58
022 Teacher Tutors	9,791.23	10,807.86	-1,016.63
030 FUEL UP GRANT	2,400.00	613.97	1,786.03
104 IDEA Part B	347,957.09	347,957.09	0.00
181 ENDOWMENT	100,446.81	113,426.59	-12,979.78
204 IDEA Preschool	22,335.00	22,335.00	0.00
303 Title II, Part A, Teacher/Principal Train/Recruit	12,432.76	12,432.76	0.00
304 Title II, Part A, Teacher/Principal Train/Recruit	99,784.80	99,784.80	0.00
701 SPECIAL EDUCATION TUITION FUND	10,141.00	0.00	10,141.00
852 STATE MEDICAID MONIES	35,586.07	30,322.40	5,263.67
Total	1,364,082.90	1,320,150.71	43,932.19



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	61.61	90.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>61.61</u>	<u>90.08</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 20

Beginning Fund Balance					9,829.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					90.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,919.79	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 21
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	372.77	382.09
	5300 Operating Transfers from Other Funds	20,000.00	20,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		20,372.77	20,382.09

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	9,892.53	2,513.43
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	6,674.64	0.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	0.00	1,060.20
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	7,870.69	15,247.28
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	5,894.65	3,591.38
			2XX Personal Services - Employee Benefits	33.67	21.08
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	90.46	180.89
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				30,456.64	22,614.26

Schedule Of Changes Worksheet					Fund Code 21
Beginning Fund Balance					59,266.10 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					20,382.09 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					22,614.26 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					57,033.93 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 26

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	47.00	68.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>47.00</u>	<u>68.76</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 26

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 26

Beginning Fund Balance						7,501.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						68.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						7,570.62	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	37,892.39	37,214.50
	1112 District Levy - Personal Property	1,368.74	1,155.44
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,897.52	1,959.94
	1190 Penalties and Interest on Taxes	98.13	103.23
	1510 Interest Earnings	439.02	721.43
	3281 State Technology Aid	6,506.18	6,443.09
	3445 State Combined Fund School Block Grant	9,012.85	9,012.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		57,214.83	56,610.48

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services	1,200.00	3,742.50
			6XX Supplies and Materials	55,641.23	51,153.39
		25XX	Support Services - Business		
			6XX Supplies and Materials	0.00	118.43
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				56,841.23	55,014.32

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance					72,111.16 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					56,610.48 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					55,014.32 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	467.40	Less Last Year	329.10	(4b)	138.30
					138.30 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					73,845.62 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 29
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	216.52	345.22	
	3447 SB96 Combined Block Grant Reimbursement	4,890.05	0.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,106.57	345.22	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		3XX Purchased Professional and Technical Services		11,393.78	5,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				11,393.78	5,000.00

Schedule Of Changes Worksheet						Fund Code 29
Beginning Fund Balance						36,836.18 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						345.22 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						5,000.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						32,181.40 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	70.54	101.83
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>70.54</u>	<u>101.83</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		3XX Purchased Professional and Technical Services		0.00	324.98
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>324.98</u>

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	11,255.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	101.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	324.98	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	11,032.28	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	189,642.50	185,862.11
	1112 District Levy - Personal Property	6,850.24	5,772.04
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	6,195.80	8,155.58
	1190 Penalties and Interest on Taxes	484.97	516.21
	1510 Interest Earnings	659.65	1,369.23
002	School Safety Transfer		
	5301 School Safety and Security Transfer	61,527.00	56,396.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>265,360.16</u>	<u>258,071.84</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		52XX	Capital Leases or Long Term Notes with Board of Investments		
			840 Principal On Debt	172,420.94	174,201.99
002	School Safety Transfer				
	190	School Safety Projects			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	0.00	26,630.79
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	71,408.00	15,994.44
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>243,828.94</u>	<u>216,827.22</u>

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	212,750.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	258,071.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	216,827.22	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	2,246.00	(4b)
	-2,246.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	251,749.23	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	47,001.69	47,671.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		47,001.69	47,671.99

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	39,199.88	44,395.27
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				39,199.88	44,395.27

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	53,295.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	47,671.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	44,395.27	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	56,571.86	(5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	159,174.29	166,553.18
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	146,773.25	152,671.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	16,411.00	17,095.32
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	2,879,851.35	2,977,190.04
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	80,785.91	54,201.25
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	17,954.30	13,814.99
XX	XXX	26XX	41X Energy Utility Services	115,309.26	99,859.93
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	99,984.67	176,978.62
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	440.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	161,632.80
b. Related Services Block Grant Entitlement	53,877.60
c. Total Entitlements Subject to Reversion	215,510.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	286,628.83
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	760,958.26
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	476,835.93	0.00	0.00	0.00	0.00
280	1XXX	2XX	35,809.34	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	11,439.01	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	121,871.74	0.00	0.00	0.00	0.00
280	21XX	2XX	27,031.37	0.00	0.00	0.00	0.00
280	21XX	3XX	10,840.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	165.00	0.00	0.00	0.00	0.00
280	21XX	6XX	1,127.47	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	66,989.67	0.00	0.00	0.00	0.00
280	24XX	2XX	7,602.57	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	438.39	0.00	0.00	0.00	0.00
280	24XX	5XX	448.99	0.00	0.00	0.00	0.00
280	24XX	6XX	358.78	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			760,958.26	0.00	0.00	0.00	0.00

760,958.26

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	226,567.00	0.00	0.00	0.00	226,567.00
Land Improvements	26,863.00	0.00	0.00	0.00	26,863.00
Buildings	8,567,180.00	50,209.00	49,124.00	0.00	8,666,513.00
Machinery and Equipment	546,165.00	0.00	8,200.00	0.00	554,365.00
Totals at Historical Cost	9,366,775.00	50,209.00	57,324.00	0.00	9,474,308.00
Depreciation					
Improvement Accum	25,460.00	0.00	702.00	0.00	26,162.00
Building Accum	4,122,639.00	1,461.00	259,150.00	0.00	4,383,250.00
Machinery and Equipment Accum	345,858.00	0.00	38,095.00	0.00	383,953.00
Total Accumulated Depreciation	4,493,957.00	1,461.00	297,947.00	0.00	4,793,365.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	4,872,818.00	48,748.00	-240,623.00	0.00	4,680,943.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	185,265.00	0.00	0.00
Support Services Students (21XX)	9,403.00	0.00	0.00
Support Services Staff (22XX)	8,581.00	0.00	0.00
General Administration (23XX)	4,753.00	0.00	0.00
School Administration (24XX)	21,195.00	0.00	0.00
Financial Administration (25XX)	4,705.00	0.00	0.00
Operations and Maintenance (26XX)	15,441.00	0.00	0.00
Transportation (27XX)	10,211.00	0.00	0.00
Food Service (31XX)	19,546.00	0.00	0.00
Extracurricular (34XX, 35XX)	18,847.00	0.00	0.00
Total Depreciation for FY2016	297,947.00	0.00	0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 0172-00836423

09 Custer County

0172 Miles City Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	665,998.77	29,971.97	0.00	0.00	695,970.74	57,033.93	638,936.81
Loans Payable	616,899.78	0.00	174,201.99	0.00	442,697.79	175,947.13	266,750.66
Total Governmental Activity							
Non-bond Long-Term Liabilities	1,282,898.55	29,971.97	174,201.99	0.00	1,138,668.53	232,981.06	905,687.47

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Trustees' Financial Summary

FY2015-16

Submit ID: 0172-00836423

09 Custer County

0172 Miles City Elem

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	709,928.82	99,708.01	0.00	809,636.83
Net Pension - TRS	4,980,001.20	411,556.80	0.00	5,391,558.00